



NORFOLK

Office of the City Attorney

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February 9, 2016

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
All Carolina Crane & Equipment, L.L.C.

Dear Ladies and Gentlemen:

R-29

Attached please find an ordinance directing the City Treasurer to issue a refund to All Carolina Crane & Equipment, L.L.C. in the amount of \$13,191.61 based upon the overpayment of its Business Personal Property Tax for the year 2015, resulting in a refund due of \$13,191.61, plus interest.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Bernard A. Pishko".

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

12/8/2015mr

Form and Correctness Approved:

By [Signature]
Office of the City Attorney

Contents Approved:

By [Signature]
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 13191.61

1000 104 ⁰¹⁰ 4021

[Signature]
Director of Finance

Account
1/24/16
Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO ALL CAROLINA CRANE & EQUIPMENT, L.L.C. BASED UPON THE OVERPAYMENT OF BUSINESS PERSONAL PROPERTY TAX FOR THE YEAR 2015.

- - -

WHEREAS the Commissioner of the Revenue has determined that business personal property tax was erroneously overpaid by All Carolina Crane & Equipment, L.L.C. for the tax year 2015, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$13,191.61, plus interest; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$13,191.61 is hereby appropriated for a refund to All Carolina Crane & Equipment, L.L.C. for the tax year 2015.

Section 2:- That the Treasurer of the City of

Norfolk is hereby directed to issue a refund to All Carolina Crane & Equipment, L.L.C. in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

All Carolina Crane & Equipment LLC

**Account Number
832818/915275**

November 23, 2015

Overview:

All Carolina Crane & Equipment LLC removed its business equipment from Norfolk before January 1, 2015. However, they paid the 2015 business personal property assessment. All Carolina is requesting a refund of the 2015 business property taxes.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

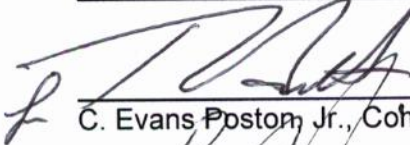
This refund reduces business personal property tax revenue by **\$13,191.61** for the 2016 fiscal year.

Conclusion:

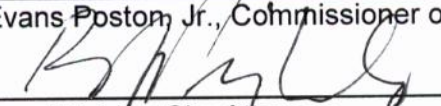
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business personal property overpayment of **\$13,191.61**.

Certification

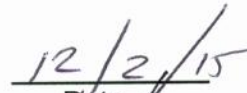
I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of **\$13,191.61** as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business Personal Property Taxes**.



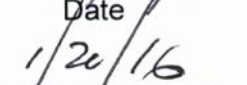
C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney



Date



Date